

Article - Tax - General

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§3-105.

(a) In addition to the powers and duties set forth elsewhere in this title and in Title 13, Subtitle 5 of this article, the Tax Court:

(1) as to any matter before it, shall pass a written order that is signed by at least 1 of the judges;

(2) shall have a seal for the certification of copies of orders of the Tax Court by the clerk; and

(3) may ask the Department to perform administrative duties for the Tax Court.

(b) Subject to § 3-103 of this title, Title 13 of this article, and § 14-512 of the Tax - Property Article, the Tax Court may adopt reasonable rules of procedure in accordance with the provisions for adopting regulations under Title 10, Subtitle 1, Parts I through III, V, and VI of the State Government Article.

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